

**TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE**



**FISCAL NOTE**

**SB 2141 - HB 2149**

February 3, 2014

**SUMMARY OF BILL:** Extends, by 24 months, the whiskey labeling exemption for certain whiskey manufacturers who owned or held a contract to purchase such product on or prior to July 1, 2013.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumption:

- The extension provided by the bill will not result in any significant change in the sales of such products. As a result, there should not be any significant change in the amount of tax revenue collected by state or local governments.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "Lucian D. Geise".

Lucian D. Geise, Executive Director

/cce

**SB 2141 - HB 2149**